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1946

ROYAL COMMISSION ON TAXATION

MASTER INDEX TO:

Volumes No. I to 29 inclusive

COVERING HEARINGS HELD DURING THE PERIOD FROM
April 16, 1963 to May 29, 1963 inclusive.

OFFICIAL REPORTERS
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THE ROYAL COMMISSION ON TAXATION

MASTER INDEX TO:

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COVERING HEARINGS HELD DURING THE PERIOD FROM
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P R E F A C E

This master index has been prepared after careful consideration had been given to the most urgent and practical reference to desired information so as to assist the research department of The Royal Commission on Taxation in their tabulation of the data extracted from transcripts of hearings conducted during the period indicated herein.

No endeavour has been made to cross index any specific discussions as set forth in the various volumes due to their magnitude and relation to the subjects contained in the individual volume.

Herein respectfully submitted:

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II

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	715 - 722, 733 - 756	9	Montreal
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36.	<u>Personal Income Tax - General Concept and specific Types of Income.</u>		
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	616 - 619	7	Montreal
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37.	<u>Personal Income Tax - Lump Sum and Fluctuating Incomes</u>		
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	832 -,85I	II	Toronto
38.	<u>Personal Income Tax - Other</u>		
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	547	6	Montreal
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	812 - 826	10	Montreal
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	203I - 2033	29	Ottawa



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	39.	<u>Personal Income Tax - Personal Savings and Investments</u>		
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	40.	<u>Personal Income Tax - Rates; Intra-Family Transactions</u>		
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		II30 - II35, II40	I6	Toronto
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	4I.	<u>Personal Savings</u>		
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	42.	<u>Provincial Taxation</u>		
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		I976	28	Ottawa
	43.	<u>Public Debt</u>		
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	44.	<u>Regional Development</u>		
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	45.	<u>Revenue Requirements of Governments</u>		
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		273	3	Ottawa



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	33I - 334, 273 - 28I	3	Ottawa
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	625 - 627	7	Montreal
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	795 -804, 8I7	IO	Montreal
	905 - 922	II	Toronto
	96I -964, 972 - 976	I2	Toronto
	988 - IOI8	I3	Toronto
	I253 - I266	I7	Toronto
	I334 - I358	I8	Toronto
	I433 - I437	20	Toronto
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	I558 -I577	22	Toronto
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47.	<u>Sales Tax- Provincial, Municipal</u>		
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July 22, 1963 to August 29, 1963 inclusive

OFFICIAL REPORTERS

ANGUS, STONEHOUSE & CO. LTD.
BOARD OF TRADE BLDG.
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TORONTO

364-5865 *Angus, Stonehouse & Co. Ltd.* 364-7383



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TORONTO, ONTARIO

THE ROYAL COMMISSION ON TAXATION

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COVERING HEARINGS HELD DURING THE PERIOD FROM
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P R E F A C E

This master index has been prepared after careful consideration had been given to the most urgent and practical reference to desired information so as to assist the research department of The Royal Commission on Taxation in their tabulation of the data extracted from transcripts of hearings conducted during the period indicated herein.

No endeavour has been made to cross index any specific discussions as set forth in the various volumes due to their magnitude and relation to the subjects contained in the individual volume.

Herein respectfully submitted:

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HEARINGS:

Hearings held at	Volume No.		Active Days	Year 1963 Date of Hearings			
	From	To		From	To		
Whitehorse, Yukon	30	-	1	July 22	July 22		
Yellowknife, N.W.T.	31	-	2	July 24	July 25		
St. John's, Nfld.	32	-	1	Aug. 7	Aug. 7		
Halifax, N.S.	33	-	1	Aug. 8	Aug. 8		
Vancouver, B.C.	34	38	5	Aug. 12	Aug. 16		
Edmonton, Alta.	39	40	2	Aug. 19	Aug. 20		
Calgary, Alta.	41	42	2	Aug. 21	Aug. 22		
Regina, Sask.	43	-	1	Aug. 23	Aug. 23		
Winnipeg, Man.	44	47	4	Aug. 26	Aug. 29		

Total active days

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95	<u>The Yukon Territorial Council</u> Certified true copy of motion No. 4 re: Federal Taxation regulations dated November 26, 1962		30 22	2
96	Letter dated June 4, 1963 from Mr. H.J. Taylor, Clerk of The Yukon Council, to The Chairman.	30-A	30 22	3
97	The International Union of Mine, Mill and Smelter Workers (Canada)	30-A	30 22	3
98	Yellowknife Board of Trade	31-A	31 24	48
99	Doctors Case and Powell, Yellowknife.	31-A	31 24	68
100	Citizens' Committee of Norman Wells, Northwest Territories.	31-A	31 24	78
101	Inuvik and Western Arctic Development Association		31 25	87
102	The Commissioner of The Northwest Territories	31-A	31 25 (Aug.)	87
103	Newfoundland Board of Trade	32-A	32 7	2086
104	Newfoundland Estate Tax Committee	32-A	32 7	2134
105	Olmsted, E.A. Lieutenant Colonel (Senior Canadian Army operations Officer- H.Q. 30- Norad. Region Madison, Wis.U.S.A.(Ottawa Res)	32-A	32 7	2157
106	Huggett, Mr. Donald, Montreal, P.Q.		32 7	2157
107	Retired Canadian Railway Employees Association Inc.	33-A	33 8	2158
108	Supplementary brief do	33-A	33 8	2159
109	City of Sydney, Nova Scotia	33-A	33 8	2172
110	Sandford, Mr. Lawrence, City Clerk- Treasurer, Sydney, Nova Scotia.	33-A	33 8	2172
111	Inkeepers' Guild of Nova Scotia		33 8	2210
112	Byrne (Burns) Mr. Edward G. Q.C. Bathurst, N.B.	33-A	33 8	2215



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4	II3	Orr, W.L. Group-Captain, Rockingham, N.S.		33	8	2215	
5	II4	Grey, Mr. John J. Saint John, N.B.	33-A	33	8	2215	
6	II5	Fisheries Association of British Columbia.	34-A	34	12	2217	
7	II6	Kings' Way-Lamp and Manufacturing (1960) Limited, Vancouver, B.C.	34-A	34	12	2248	
8	II7	MacInnes, Mr. William H. Vancouver, B.C.	34-A	34	12	2271	
10	II8	Beasley, Mr. Alec, C. Windfield, B.C. (Farmer)	34-A	34	12	2280	
11	II9	Henshaw, Mr. A.F. Trail, B.C.	34-A	34	12	2289	
12	I20	Langemann, Mr. E. Burnaby, B.C.	34-A	34	12	2289	
13	I21	Meade, Doctor Edwin M.	34-A	34	12	2289	
14	I22	Retail Merchants' Association of Canada, Maritimes Division		34	12	2289	
15	I23	B.C. Beef Cattle Growers' Association	35-A	35	13	2291	
16	I24	Scanlan, Mr. C.E. North Vancouver, B.C.	35-A	35	13	2326	
17	I25	Corporation of the Township of Langley Murrayville, B.C.	35-A	35	13	2332	
18	I26	Nordlund, Mr. V.E. Vancouver, B.C.	35-A	35	13	2351	
19	I27	Browne, Mr. Ralph, E. Vancouver, B.C.		35	13	2361	
20	I28	Bensh, Mr. S.A. R.R. 3 Nanaimo, B.C.	35-A	35	13	2365	
21	I29	Codville, Colonel F.H.M. Duncan, B.C.	35-A	35	14	2366	
22	I30	Convention of Baptist Churches of B.C. Vancouver, B.C.	35-A	35	13	2366	
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24	I32	Smith, Mr. George J. West Vancouver.	36-A	36	14	2393	
25	I33	Lindsay Models and Metalcrafts Limited West Vancouver, B.C.	36-A	36	14	2409	
26	I34	B.C. Hotels Owners' Association	36-A	36	14	2422	
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140	Weir, Doctor E.F. Westminster, B.C.	37-A	37	I5	2538
141	Towle, Mr. G.V. Vancouver, B.C.	37-A	37	I5	2555
142	Wittingdale, Mr. Edward, F. Victoria, B.C.		37	I5	2555
143	Smith, Mr. James, A. New Westminster, B.C.	38-A	38	I6	2557
144	Fulton, The Hon. E.D. P.C. Q.C. on behalf of the Progressive Conservative Party of B.C.		38	I6	2587
145	Heavy Construction Association of British Columbia.	38-A	38	I6	2620
146	North-West Line Elevators Association	38-A	38	I6	2633
147	Board of School Trustees of School District No. 39 Vancouver, B.C.	38-A	38	I5	2649
148	Industrial Development Commission of Greater Vancouver	38-A	38	I6	2649
149	Edmonton Chamber of Commerce	39-A	39	I9	2650
150	Welsh, Mr. Allen, Edmonton, Alta.	39-A	39	I9	2700
151	Farmers' Union of Alberta	39-A	39	I9	2707
152	Holmes, Mr. A.M. Edmonton, Alta.		39	I9	2731
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154	Strack, Mr. E.L. Edmonton, Alta.	39-A	39	I9	2744
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156	Canadian Western Natural Gas Company Limited - and - Northwestern Utilities Limited	40-A	40	20	2745
157	Alberta and Northwest Chamber of Mines and Resources	40-A	40	20	2780
158	Retail Merchants' Association of Canada (Alberta) Inc.	40-A	40	20	2797
159	Thomas, Mrs. Eileen Mitchell, Q.C.	40-A	40	20	2797
160	Burns, Mr. R.J. Q.C. Calgary, Alta.	41-A	41	21	2798



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I62	McEwan, Doctor Donald, C. Regina, Sask.	4I-A	4I	2I	2843
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I65	Calgary Power Limited)	42-A	42	22	2931
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I72	Retail Merchants' Association of Canada (Saskatchewan) Inc.	43-A	43	23	2996
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I78	Western Retail Lumbermen's Association.	44-A	44	26	3068
I79	Robinson, Mr. R.S. (Barrister) Winnipeg, Man.	44-A	44	26	3087
I80	Bennett, Professor Charles, P. St. Norbert, Man.	44-A	44	26	3095
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I85	Burstow, Mr. A.T., Winnipeg, Man.	45-A	45	27	3I92
I86	Canadian Federation of Government Employee Organizations.	45-A	45	27	3I92
I87	McDonald, Mr. Daniel, Vancouver, B.C.	45-A	45	27	3I92
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I9I	Formal Copy of specimen Agreement.)		46	28	3262
I92	Kindree, Mr. L.C. Squamish, B.C.	46-A	46	28	332I
I93	Barber, Professor Clarence, Lyle, (University of Manitoba)	47-A	47	29	3322
I94	Table of International Comparisons of Capital Expenditures and Foreign Borrowing for 196I by. (Professor Barber)		47	29	3326
I95	Retail Merchants' Association of Canada (Manitoba) Inc.	47-A		29	3363
I96	Hammet, Mr. Thomas, J. 19 Market Square, St. Johns' Newfoundland.		47	29	3383
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V

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4 Note: Correction

5 Pages of transcript numbered as
6 3780 to 3783 inclusive should read
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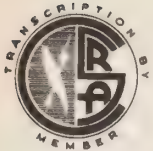
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2. That the funds it acquires and loans out are the funds of the Credit Union.
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This concludes the public hearings on the
matter of taxation as conducted by the
Royal Commission on Taxation - Canada

Closing remarks of the Secretary, a commissionaire,
and the Chairman at the conclusion this date January
24, 1964 of all public hearings conducted periodically
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